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Mail Stop: Amendment

Commissioner for Patents
PO Box 1450
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Re: U.S. Utility Patent Application
Appl. No. 10/661,218; Filed: September 12, 2003
For: **Tunneling Protocols For Wireless Communications**
Inventors: BIMS *et al.*
Our Ref: 1875.7300001

Sir:

Transmitted herewith for appropriate action are the following documents:

1. Amendment and Reply Under 37 C.F.R. § 1.111.

The above-listed documents are filed electronically through EFS-Web.

In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

Fee payment is provided through online credit card payment. The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

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MRM
Enclosures